



FAIR WORK
AUSTRALIA

26 November 2009

Glen Seidel
Secretary
Independent Education Union of Australia (South Australia) Branch
213-215 Currie Street
ADELAIDE SA 5000

Dear Mr Seidel,

Application for certificate stating financial affairs of Branch encompassed by financial affairs of associated State body for year ended 31 January 2009

I refer to your application lodged pursuant to s269 of the *Fair Work (Registered Organisations) Act 2009* in respect of the South Australia Branch of the Independent Education Union of Australia for the financial year ended 31 January 2009. The application was lodged with Fair Work Australia on 23 November 2009.

I have granted the application. My certificate is enclosed.

Yours sincerely,

Terry Nassios
Delegate of the General Manager
Fair Work Australia

FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

s.269(2)(a) - Reporting unit's financial affairs encompassed by associated State body

Independent Education Union of Australia

CERTIFICATE

On 23 November 2009 an application was made under s269(2)(a) of the Act by the South Australia Branch ("the Branch") of the abovenamed organisation for a certificate stating that the financial affairs of the Branch are encompassed by the financial affairs of the Independent Education Union (South Australia) Incorporated ("the Association"), an associated State body, in respect of the financial year ended 31 January 2009.

On 23 November 2009, the Branch lodged a copy of the audited accounts of the Association with Fair Work Australia.

I am satisfied that the Association:

- is registered under the *Fair Work Act 1994 (SA)*, a prescribed State Act; and
- is, or purports to be, composed of substantially the same members as the Branch; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the Branch; and
- is an associated State body.

I am further satisfied that:

- the Association has in accordance with prescribed State legislation, prepared accounts, had those accounts audited and provided a copy of the audited accounts to its members; and
- there is no obligation to lodge the accounts with the relevant State authority in South Australia; and
- any members of the Branch who are not also members of the Association have been provided with copies of the accounts at substantially the same time as the members of the Branch who are members of the Association; and
- a report under s254 of the Act has been prepared in respect of the activities of the Branch and has been provided to members of the Branch with copies of the accounts.

I am satisfied that the financial affairs of the Branch in respect of the financial year ended 31 January 2009 are encompassed by the financial affairs of the Association and I certify accordingly under s269(2)(a) of the Act.



T. Nassios
Delegate of the General Manager
Fair Work Australia

26 November 2009

19 November 2009

Mr Larry Powell
Tribunal Services and Organisations
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Dear Mr Powell,

Re: Application Pursuant to s.269 of Schedule 1 of the *Workplace Relations Act 1996* for year ended 31 January 2009

The Independent Education Union - South Australia Branch makes application pursuant to s.269 of Schedule 1 of the *Workplace Relations Act 1996*, to be taken to have satisfied Part 3 of Schedule 1.

RELIEF SOUGHT

- That the Registrar issue a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated state body.
- That the reporting unit is taken to have satisfied Part 3 of Schedule 1 of the *Workplace Relations Act 1996*.

GROUND AND REASONS

S.269 of Schedule 1 applies to the Independent Education Union - South Australia Branch (the "reporting unit") on the following basis:

1. The Independent Education Union (South Australia) Incorporated (the "associated state body") is registered as an industrial organisation under *Fair Work Act 1994*.
2. The associated state body is composed of substantially the same members as the reporting unit.
3. The officers of the associated state body are substantially the same as the officers of the reporting unit.

The reporting unit has satisfied Part 3 of Schedule 1 on the following basis:

- a. The associated state body has, in accordance with the *Fair Work Act 1994*, prepared accounts and had those accounts audited.
- b. The audited accounts have been lodged with the South Australian Industrial Relations Registry.
- c. All members of the reporting unit and the associated state body, at substantially the same time, have been provided a copy of the auditor's report, balance sheet, and statement of income and expenditure, via the website and annual general meeting.

The Independent Education Union - South Australia Branch submits that, based on the grounds and reasons stated herein and the supporting documentation, the Branch satisfies s.269 of Schedule 1 and consequently seeks the relief as sought in this application.

If you have any queries with regard to this application or seek further supporting evidence, please contact this office.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Glen Seidel', with a long horizontal stroke extending to the right.

Glen Seidel
Secretary
Independent Education Union (SA)

INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

**INCOME & EXPENDITURE STATEMENT
for the year ended 31 January 2009**

	Note	2,009	2,008
<u>Income</u>		\$	\$
Interest		49,009	36,399
Membership Fees		1,261,788	1,234,625
Board Fees		24,974	21,065
OHS&W Grant		60,000	60,000
Journals		5,373	4,445
Member Legal		464	-
Sundry Income		3,604	3,740
		<hr/>	<hr/>
Total Income		1,405,212	1,360,274
<u>Less Expenses</u>			
OHS&W Project			
Training		273	420
Travel		737	-
Vehicle		437	-
Computer		1,500	1,409
Workcover		672	333
Superannuation		5,418	2,688
Salaries		39,908	19,204
External Organisations			
Consultation Forums		4,705	-
State Aff/Levies/Campaigns		11,243	32,004
Federal Branch Expenses			
Affiliation/Levies/Campaigns		57,815	56,753
Journals		726	720
Meeting Attendance		25,587	17,332
Financial Expenses			
Accountancy/Audit		19,703	6,000
Bank Charges		19,653	17,361
Charities/Donations		400	422
Legal - Organisational		-	345
Industrial/Workcover			
Library & Subscriptions		1,224	3,219
Member Legal		14,756	31,375

Member Communication		
Internet & Support	11,345	7,778
IT Software	19,687	1,447
Journals	47,104	28,265
Photocopier	3,746	3,146
Postage	11,537	10,179
Printing	7,480	9,279
Stationery	5,688	6,266
Telephones	17,256	26,098
Provision Photocopier	7,200	-
Other	-	55
Member Organising & Servicing		
Replacement Vehicle Provision	6,000	5,500
Motor Vehicle	3,312	3,799
Member Meeting Expenses	9,149	4,893
Promotional Materials/Benefits	12,564	14,181
Staff/Exec Mobility & Meals	34,104	34,156
Office Outgoings		
Cleaning & Recycling	14,836	12,726
Furniture Fittings & Equipment	399	3,825
General	6,995	5,980
Insurance	3,270	3,921
Provision for renovation	3,000	3,000
Rates & Taxes	6,770	5,867
Repairs & Maintenance	4,788	13,269
Security	691	748
Utilities	5,886	5,713
Loss on Disposal	1,583	629
Depreciation	11,087	12,959
Staff Costs		
On Costs - Health & Safety	-	10,921
On Costs - FBT	29,031	17,004
On Costs - Payroll Tax	35,360	17,461
On Costs - Prof. Indemnity Insurance	4,168	4,584
On Costs - Provision LSL & AL	41,627	37,315
On Costs - Superannuation	151,243	129,786
On Costs - Workcover	13,463	12,694
Remunerations - Agency/Temp	-	213
Remunerations - Allowances	13,295	6,840
Remunerations - Honorarium	5,000	4,500
Remunerations - Salaries	678,466	650,959
Remunerations - Salary Packaging	16,447	37,957
Training & Development		
Members	15,644	9,217
Members - PD Fund	480	540
Staff & Executives	7,616	9,875
Total Expense	<u>1,472,074</u>	<u>1,363,130</u>
Operating Surplus	(66,862)	(2,856)
Accumulated Surplus at Beginning of Financial Year	<u>904,793</u>	<u>907,649</u>
Accumulated Surplus at End of Financial Year	<u>837,931</u>	<u>904,793</u>

INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

**BALANCE SHEET
as at 31 January 2009**

	2,009	2,008
<u>Current Assets</u>	\$	\$
Bank of South Australia Cheque A/c	12,235	1,752
Bank of South Australia Portfolio Investment A/c	569,327	659,251
Satisfac Credit Union	102	102
Satisfac Term Investment A/c	47,120	44,086
Petty Cash	300	300
Receivables	808	7,979
Prepayments	15,459	6,360
	<u>645,351</u>	<u>719,830</u>
<u>Non-Current Assets</u>		
Property 213-215 Currie Street, Adelaide (at cost)	406,865	406,865
First Floor Office Partitions	44,500	-
Motor Vehicle	25,919	25,919
Replacement Vehicle Provision	(11,500)	(5,500)
Office Equipment, Furniture & Fittings (at cost)	150,983	148,538
<u>Less</u> Provision for Depreciation	<u>(122,114)</u>	<u>(117,388)</u>
	<u>494,653</u>	<u>458,434</u>
<u>Total Assets</u>	<u>1,140,004</u>	<u>1,178,264</u>
<u>Current Liabilities</u>		
Long Service Leave Provision	127,825	74,340
Building Maintenance Provision	23,753	20,753
Annual Leave Provision	96,432	83,040
Sundry Creditors	18,802	37,410
Membership Fees Paid in Advance	16,486	57
	<u>283,298</u>	<u>215,600</u>
<u>Deferred Liabilities</u>		
Long Service Leave Provision	<u>18,775</u>	<u>57,871</u>
	<u>18,775</u>	<u>57,871</u>
<u>Total Liabilities</u>	<u>302,073</u>	<u>273,471</u>
<u>Net Assets</u>	<u>837,931</u>	<u>904,793</u>
<u>Members Funds</u>		
Accumulated Surplus	<u>837,931</u>	<u>904,793</u>

INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 31 January 2009

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group interpretations, other authoritative pronouncements of the Australian Accounting Standards Board with the exception of no depreciation of buildings and no statement of cash flows. The financial report satisfies the requirements of the Associations Incorporations Act 1985 and the Industrial & Employee Relations Act 1994. The financial report covers the Independent Education Union (South Australia) Incorporated as an individual entity. It is an association incorporated in South Australia under the Association Incorporations Act 1985. The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Property, Plant & Equipment

Each class of property, plant & equipment are carried at cost or fair value less, where applicable, any accumulated depreciation.

(b) Depreciation

The depreciable amount of all fixed assets are depreciated over their useful lives to the association commencing from the time the asset is held ready for use, except for depreciation on buildings as aforementioned.

(c) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits arising from wages, salaries and annual leave have been measured at their nominal amount.

Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the item of the expense. Receivables and Sundry Creditors in the Balance Sheet are shown inclusive of GST.

(e) Income Tax

The Association being a registered Trade Union, is exempt from income tax on all of its income.

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

Scope

I have audited the financial report, being the Income and Expenditure Statement, Balance Sheet and notes to and forming part of the financial statements and the statement by Members of the Executive Committee of the Independent Education Union (South Australia) Incorporated for the year ended 31 January 2009. The executive committee is responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the members.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My procedures included examination on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia described in note 1 so as to present a view which is consistent with my understanding of the association's financial position and performance as represented by the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

Audit opinion

In my opinion, the financial report of the Independent Education Union (South Australia) Incorporated presents a true and fair view in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia described in note 1 to the financial statements the financial position of the Independent Education Union (South Australia) Incorporated as at 31 January 2009 and the results of its operations for the year then ended.

.....
VAN STEVENS
Chartered Accountant FCA
North Adelaide SA

Dated this 22nd day of May 2009

INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

STATEMENT BY MEMBERS OF THE EXECUTIVE COMMITTEE

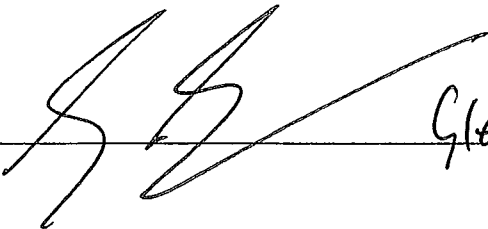
In the opinion of the committee the financial report as attached:

1. Presents fairly the financial position of the Independent Education Union (South Australia) Incorporated as at 31 January 2009 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that the Independent Education Union (South Australia) Incorporated. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:-



Hon Treasurer



Glen SEIDEL


Dated this 21 day of May 2009

INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

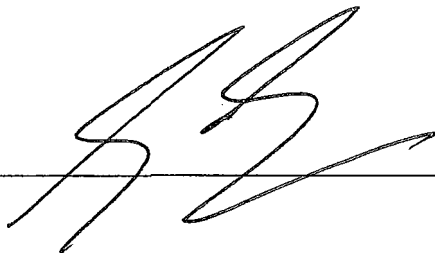
COMMITTEE'S REPORT

During the 12 months ended 31 January 2009 no officer of the association or a firm of which the officer is a member, or a body corporate of which the officer has a substantial financial interest, has received, directly or indirectly, a benefit as a result of a contract between the officer, a firm or body corporate and the association.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:



Non Treasurer



Glen SEIDEL

Dated this

21 day of May

2009

INDEPENDENT EDUCATION UNION - SOUTH AUSTRALIA BRANCH

OPERATING REPORT FOR YEAR ENDING 31/1/2009

PRINCIPAL ACTIVITIES FOR THE YEAR

- (a) Provision of support and advice to members.
- (b) Provision of support for overseas activities, such as ongoing support for the Council of Pacific Education and Education International.
- (c) Provision of support for the federal union agenda in education, equity and industrial issues.

RESULT OF THOSE ACTIVITIES

Industrial instruments have been negotiated for the vast majority of members. Solid membership base, demonstrating member satisfaction of the support currently provided to them.

SIGNIFICANT CHANGES IN THE NATURE OF THESE ACTIVITIES

There have been no significant changes in the nature of these activities during the past year.

DETAILS OF THE RIGHT OF MEMBERS TO RESIGN

In accordance with Rule 21 of the rules of the Independent Education Union of Australia, a member may resign from membership by written notice addressed and delivered to the branch secretary.

DETAILS (INCLUDING POSITION HELD) OF ANY OFFICERS OR MEMBER OF THE BRANCH WHO IS:

- (a) **TRUSTEE OF A SUPER ENTITY**
- (b) **A DIRECTOR OF A COMPANY THAT IS A TRUSTEE OF A SUPER ENTITY.**

Glen Peter Burton Seidel, Secretary, Independent Education Union - South Australia Branch, Trustee and Deputy Chair of the Non-Government Schools Superannuation Pty Ltd.

THE NUMBER OF PERSONS THAT WERE RECORDED IN THE REGISTER OF MEMBERS ON 31/1/09

3677.

THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE BRANCH ON 31/1/09 INCLUDING FULL-TIME OR PART-TIME

Nil.

THE NAME OF EACH PERSON WHO HAS BEEN A MEMBER OF THE COMMITTEE OF MANAGEMENT AT ANY TIME DURING THE REPORTING PERIOD, AND THE PERIOD FOR WHICH HE OR SHE HELD THE POSITION.

The following persons holding positions on the Committee of Management have held their positions for the full 12 months of this reporting period.

President:

Margaret Sansom

Vice Presidents (2):

John Blackwell

Jennifer Gilchrist

Treasurer:

Evaldas Reinke

Secretary:

Glen Seidel

Ordinary Members of Executive (7):

Christopher Burrows

Sheryl Hoffmann

Ian Jaensch

Noel Karcher

Marlene Maney

Stephanie Margitich

Shirley Schubert

Branch Delegates to Federal Council (3):

Julie Lundberg

Margaret Sansom

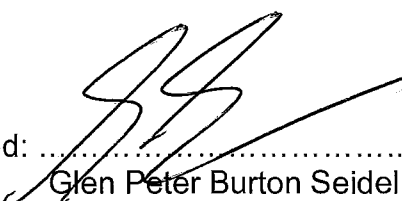
Glen Seidel

Delegate to Federal Executive:

Glen Seidel

Alternate Delegate to Federal Executive

Margaret Sansom

Signed: 
Glen Peter Burton Seidel
Secretary

Dated: 18/11/09

21st April, 2009

The Secretary
Glen Seidel
IEU(SA)
213-215 Currie Street
ADELAIDE SA 5000

Dear Glen,

I have looked through various records of expenses, income, etc., and am satisfied that all expenses are in keeping with the nature of the Union and that everything is well documented and substantiated.

And staff have been able to logically explain any discrepancy or changes in usage I have questioned.

M L Devichand,

MARGARET DEVICHAND
Member No. 1444

Certificate of Secretary or other Authorised Officer

s268 of Schedule 1 Workplace Relations Act 1996

I, Glen Peter Burton Seidel, being the Secretary of the Independent Education Union - South Australia Branch certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 22 May 2009 on our website; and
- That the full report was presented to a general meeting of members of the reporting unit on 24 June 2009 in accordance with section 266 of the RAO Schedule.

Signed: 
Glen Peter Burton Seidel
Secretary

Dated: 18 Nov 2009



FAIR WORK
AUSTRALIA

10 November 2009

Mr Glen Seidel
Secretary
Independent Education Union-South Australia Branch
gseidel@ieusa.org.au

Dear Mr Seidel,

**Lodgement of Financial Documents for year ended 31 January 2009 [FR2009/202]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The RO Act requires the Independent Education Union-South Australia Branch to lodge audited financial accounts and statements with Fair Work Australia within 6 months and 14 days of the end of its financial year.

This office has no record of lodgement of financial documents for year ended 31 January 2009, which should have been lodged with Fair Work Australia by 14 August 2009.

In order to avoid exposure to a civil (pecuniary) penalty, you are required to lodge the following documents without further delay:

- *A general purpose financial report* (see section 253(2)(a) of the RO Act);
- *A committee of management statement* (see the Financial Reporting Guidelines);
- *An operating report* (see section 254(2));
- *An auditor's report* (see sections 257(5) to 257(11)); and
- *A certificate of the secretary or other authorised officer* (see section 268)).

I note for your information that the general purpose financial report must be prepared in accordance with not only the applicable Australian Accounting Standards but also the Financial Reporting Guidelines. A copy of the Guidelines is available on our website (details of which are provided below).

The RO Act sets out a particular chronological order in which these documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within timeframes that are also specified in the RO Act. Detailed information can be found on our website at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfactsheets> including:

- Fact sheets – the following fact sheets provide information regarding financial reporting:
 - Sheet 8 – Financial Reporting Process and Time-Lines;
 - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time-Lines; and
 - Sheet 10 – Auditors.
- Sample Documents – a sample Designated Officer's Certificate is available;
- RO Act and RO Regulations;

11 Exhibition Street,
Melbourne, VICTORIA 3000
(GPO Box 1994, Melbourne, Vic 3001)

Telephone: (03) 8661 7777
Email : orgs@fwa.gov.au
Internet : www.fwa.gov.au

- Financial Reporting Guidelines – the Guidelines set out requirements that must be met **in addition to** those required by Australian Accounting Standards; and
- Document Checklist and Timeline Planner to assist with meeting timeframes.

In the absence of lodgement of the outstanding documents, I request that you state in writing by 1 December 2009:

- whether a committee of management statement and operating report have been prepared;
- whether the auditor has audited the general purpose financial report and, if so, the date upon which the auditor signed the audit report;
- whether (and, if so, when) members have been provided with the full report. The 'full report' is made up of the general purpose financial report (including the committee of management statement), the auditor's report and the operating report;
- if it has been provided to members, whether the full report has also been presented to a general meeting or committee of management meeting and, if so, when; and
- when a copy of the full report will be lodged in this office.

I draw your attention to the civil penalty provisions of the RO Act [see section 305(2)(ze)] which allow the Federal Court to impose a pecuniary penalty upon a person or organisation where the requirements of section 268 have not been met. You should also be aware of the provisions of Part 1 of Chapter 9 of the RO Act which set out general duties of officers and employees of organisations and their branches in relation to financial management.

This office strongly encourages you to lodge documents electronically by sending an email with the documents attached to orgs@fwa.gov.au. Alternatively, you can send the documents by fax to (03) 9655 0410.

Yours sincerely,



Larry Powell
Tribunal Services and Organisations
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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<p>(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.</p> <p>(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).</p>	/ /
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<i>As soon as practicable after end of financial year</i>

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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<p><i>Within a reasonable time of having received the GPFR</i></p> <p><i>(NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement)</i></p>
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<p>Provide full report free of charge to members – s265</p> <p>The full report includes:</p> <ul style="list-style-type: none"> • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report. 	/ /
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<p><i>(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,</i></p> <p style="text-align: center;"><i>or</i></p> <p><i>(b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.</i></p>

Present full report to:	/ /
(a) General Meeting of Members - s266 (1),(2); OR	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

<i>Within 6 months of end of financial year</i>

<i>Within 6 months of end of financial year</i>

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate++ – s268	/ /
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<i>Within 14 days of meeting</i>

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.



Australian Government

Australian Industrial Registry

1 May 2009

Mr Glen Seidel
Secretary
Independent Education Union-South Australia Branch
gseidel@ieusa.org.au

Dear Mr Seidel

**Lodgement of Financial Documents for year ended 31 January 2009 [FR2009/202]
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

The financial year of the Independent Education Union-South Australia Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents, and to lodge the full financial report in the Registry within 14 days of it being presented to the relevant meeting.

The RAO Schedule sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The enclosed *Timeline/Planner* summarises these requirements.

In addition, the following information can be found on the AIRC website:

- Fact Sheet 6 – Accounting, Auditing and Reporting Obligations;
- Fact Sheet 7 – Information Needs of Members;
- Fact Sheet 8 – Financial Reporting Process and Time Limits;
- Fact Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time Limits;
- Fact Sheet 10 – Auditors.
- Sample Committee of Management Statement and Designated Officer's Certificate;
- RAO Schedule and RAO Regulations;
- Registrar's Reporting Guidelines – the Guidelines set out requirements that must be met in addition to those required by the Australian Accounting Standards.

The above documents may be viewed at: <http://www.airc.gov.au/registered/FR/information.htm>

The Registry encourages you to lodge all financial reports electronically (e.g. as pdf files) at orgs@airc.gov.au. Alternatively, you can forward the documents by fax to (03) 9655 0410.

If you need any further information or if you believe you will be unable to lodge the financial report within 6 ½ months of the end of the financial year please contact me on (03) 8661 7993 or by email at larry.powell@airc.gov.au.

Yours sincerely,

Larry Powell
Statutory Services Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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*Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement*

Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /
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*(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,
or
(b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.*

Present full report to:	
(a) General Meeting of Members - s266 (1),(2); OR	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the #Designated Officer's certificate** – s268	/ /
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Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.